

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	:	
Plaintiff,	:	
	:	
v.	:	No. 5:10-cv-3924
	:	
HARRY W. BUCHANAN, IV,	:	
Defendant.	:	

ORDER

AND NOW, this 6th day of March, 2023, upon consideration of the Court's Order to Defendant to Show Cause, Defendant's response, Plaintiff's reply, and for the reasons given in the Opinion issued this date, **IT IS HEREBY ORDERED THAT** the Court holds **Defendant, Harry W. Buchanan, IV, in civil contempt** for failing to comply with the terms of the Final Installment Payment Order entered on July 31, 2017. *See* ECF No. 26. Accordingly, Defendant is hereby sanctioned as follows:

1. **Defendant shall hire an accountant or other third party** to perform the following:
 - a. Prepare and file past tax returns;
 - b. Prepare and file current tax returns;
 - c. Prepare and file returns for future tax periods when they become due;
 - d. Make all past payments owed under the Installment Order, or, if Defendant is unable to do that, then to make a partial payment towards past payments owed and a plan for paying the remaining amount owed;
 - e. Make current payments as they become due; and
 - f. Otherwise ensure compliance with the Installment Order.
2. Pursuant to the Installment Order, **Defendant shall petition the Family court to reduce child support payments** for a child who is over 18 in order to free up more funds to pay his back taxes.

3. **Within 30 days of this Order**, Defendant shall provide proof of compliance with the above to counsel for the United States.¹

BY THE COURT:

/s/ Joseph F. Leeson, Jr.
JOSEPH F. LEESON, JR.
United States District Judge

¹ Shortly after Defendant's deadline to comply with this Order, the Court intends to hold a telephone conference with the parties to ensure Defendant has complied with these orders. If Defendant has not complied with these orders and cannot show substantial compliance or a justifiable reason for non-compliance, then the Court will consider additional, harsher sanctions.